THE HON'BLE SRI JUSTICE V.V.S.RAO

WRIT PETITION No.19385 of 2006

Dated: 27-10-2006

Between:

M/s Pratima Townships Private Limited, Hyderabad.

..... PETITIONER

AND

The District Registrar, Registration & Stamps, Hyderabad and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE V.V.S. RAO

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ORDER:

The petitioner entered into development agreement-cum-General Power of Attorney on 16-06-2006 with the land owners in respect of land admeasuring Acs.48.33 guntas in survey Nos.247/A, 247/R and 247/ A&A situated at Tummalur Revenue Village, Maheshwaram Mandal in Ranga Reddy District. The petitioner paid stamp duty under Article 6(B) of Schedule I-A of the Indian Stamp Act, 1899 (the Act, for brevity) and presented the document before the Sub-Registrar, respondent No.2. By letter dated 11-07-2006, respondent No.2 referred the matter to respondent No.1, who by way of clarification directed respondent No.2 to collect stamp duty at 5% on the value of the property. This is assailed in the instant writ petition.

The learned counsel for the petitioner contends that when a reference is made by the Sub-Registrar under Section 47-A of the Act, the District Registrar is required to issue notice to the person who presented the document before determining the stamp duty. The legal position is not seriously disputed. Indeed bare perusal of Section 47-A of the Act would show that before any determination is taken up in respect of the documents which are allegedly undervalued, the Collector/District Registrar is required to give notice to the person who presented the document. This is absent in this case.

Impugned memo, for the above reason, is set aside. Liberty is given to respondent No.1 to issue notice to the petitioner and determine the stamp duty payable on the pending document No.P70/2006 presented by the petitioner in accordance with Section 47-A of the Act. This exercise may be completed within a period of eight weeks from the date of receipt of a copy of this order.

The writ petition, with the above observations and direction, is accordingly disposed of. No costs.

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V.V.S.RAO, J

27th October, 2006

Note: Dispatch copy within one week.

B/o

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